

**2017**

For the year Jan. 1 - Dec. 31, 2017, or other tax year beginning , 2017, ending , 20

See separate instructions.

Your first name and initial Last name

**Robert C. NEWMAN II**

Your social security number

If a joint return, spouse's first name and initial Last name

**Mary A. NEWMAN**

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign province/state/county Foreign postal code

**Presidential Election Campaign**

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

**Filing Status**

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above & full name here. . . . .

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. . . . .

5 ☐ Qualifying widow(er) (see instructions)

Check only one box.

**Exemptions**

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. . . . .

b ☒ **Spouse** . . . . .

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here. . . . . ☐

d Total number of exemptions claimed. . . . . **2**

Boxes checked on 6a and 6b . . . . . **2**  
No. of children on 6c who:  
• lived with you . . . . .  
• did not live with you due to divorce or separation (see instructions) . . . . .  
Dependents on 6c not entered above . . . . .  
Add numbers on lines above . . . . .

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2. . . . . **7**

8a **Taxable** interest. Attach Schedule B if required. . . . . **8a**

b **Tax-exempt** interest. **Do not** include on line 8a . . . . . **8b**

9a Ordinary dividends. Attach Schedule B if required. . . . . **9a**

b Qualified dividends. . . . . **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes . . . . . **10** 399.

11 Alimony received . . . . . **11**

12 Business income or (loss). Attach Schedule C or C-EZ . . . . . **12**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . . **13**

14 Other gains or (losses). Attach Form 4797. . . . . **14**

15a IRA distributions. . . . . **15a** b Taxable amount. . . . . **15b**

16a Pensions and annuities. . . . . **16a** b Taxable amount. . . . . **16b** 35,951.

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. . . . . **17** 4,417.

18 Farm income or (loss). Attach Schedule F. . . . . **18** -13,817.

19 Unemployment compensation. . . . . **19**

20a Social security benefits . . . . . **20a** 29,460. b Taxable amount. . . . . **20b** 4,840.

21 Other income. List type and amount . . . . . **21**

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** . . . . . **22** 31,790.

**Adjusted Gross Income**

23 Educator expenses. . . . . **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. . . . . **24**

25 Health savings account deduction. Attach Form 8889 . . . . . **25**

26 Moving expenses. Attach Form 3903. . . . . **26**

27 Deductible part of self-employment tax. Attach Schedule SE . . . . . **27**

28 Self-employed SEP, SIMPLE, and qualified plans . . . . . **28**

29 Self-employed health insurance deduction. . . . . **29**

30 Penalty on early withdrawal of savings. . . . . **30**

31a Alimony paid b Recipient's SSN. . . . . **31a**

32 IRA deduction . . . . . **32**

33 Student loan interest deduction. . . . . **33**

34 Tuition and fees. Attach Form 8917. . . . . **34**

35 Domestic production activities deduction. Attach Form 8903. . . . . **35**

36 Add lines 23 through 35. . . . . **36** 0.

37 Subtract line 36 from line 22. This is your **adjusted gross income**. . . . . **37** 31,790.

**Tax and Credits****Standard Deduction for –**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$6,350

Married filing jointly or Qualifying widow(er), \$12,700

Head of household, \$9,350

38	Amount from line 37 (adjusted gross income).....	38	31,790.
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1953, if: <input checked="" type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. <input type="checkbox"/> Blind. Total boxes checked ▶ 39a	2	
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here. ▶ 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin).....	40	18,129.
41	Subtract line 40 from line 38.....	41	13,661.
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instrs.....	42	8,100.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-.....	43	5,561.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/> b <input type="checkbox"/> Form 4972.....	44	558.
45	Alternative minimum tax (see instructions). Attach Form 6251.....	45	0.
46	Excess advance premium tax credit repayment. Attach Form 8962.....	46	
47	Add lines 44, 45, and 46.....	47	558.
48	Foreign tax credit. Attach Form 1116 if required.....	48	
49	Credit for child and dependent care expenses. Attach Form 2441.....	49	
50	Education credits from Form 8863, line 19.....	50	
51	Retirement savings contributions credit. Attach Form 8880.....	51	
52	Child tax credit. Attach Schedule 8812, if required.....	52	
53	Residential energy credits. Attach Form 5695.....	53	
54	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> .....	54	
55	Add lines 48 through 54. These are your total credits.....	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-.....	56	558.

**Other Taxes**

57	Self-employment tax. Attach Schedule SE.....	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919.....	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required.....	59	
60a	Household employment taxes from Schedule H.....	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required.....	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/> .....	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instrs; enter code(s).....	62	
63	Add lines 56 through 62. This is your total tax.....	63	558.

**Payments**

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099.....	64	2,557.
65	2017 estimated tax payments and amount applied from 2016 return.....	65	
66a	Earned income credit (EIC).....	66a	
b	Nontaxable combat pay election..... ▶ 66b		
67	Additional child tax credit. Attach Schedule 8812.....	67	
68	American opportunity credit from Form 8863, line 8.....	68	
69	Net premium tax credit. Attach Form 8962.....	69	
70	Amount paid with request for extension to file.....	70	
71	Excess social security and tier 1 RRTA tax withheld.....	71	
72	Credit for federal tax on fuels. Attach Form 4136.....	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> .....	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments.....	74	2,557.

**Refund**

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid.....	75	1,999.
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here. ▶ <input type="checkbox"/> .....	76a	1,999.

Direct deposit? See instructions.

b	Routing number.....	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number.....		

77 Amount of line 75 you want applied to your 2018 estimated tax.....

**Amount You Owe**

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions.....	78	
79	Estimated tax penalty (see instructions).....	79	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)?..... ☒ Yes. Complete below. ☐ No

Designee's name ▶ Kari M. Borski	Phone no. ▶	Personal identification number (PIN) ▶
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**Sign Here**

Joint return? See instructions.

Keep a copy for your records.

Your signature	Date	Your occupation Retired	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation Retired	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name Kari M. Borski	Date 4/06/18	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶ SHERLOCK'S INCOME TAX SERVICE	Firm's EIN ▶	Phone no. ▶	
Firm's address ▶			

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

► Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
► Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

**Robert C. II and Mary A. NEWMAN**

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions).....	1	4,785.
	2	Enter amount from Form 1040, line 38.....	2	31,790.
	3	Multiply line 2 by 7.5% (0.075).....	3	2,384.
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-.....	4	2,401.
<b>Taxes You Paid</b>	5 State and local (check only one box):			
	a	<input type="checkbox"/> Income taxes, or	5	818.
	b	<input checked="" type="checkbox"/> General sales taxes		
	6	Real estate taxes (see instructions).....	6	1,812.
	7	Personal property taxes.....	7	308.
	8	Other taxes. List type and amount ►	8	
	9	Add lines 5 through 8.....	9	2,938.
<b>Interest You Paid</b>	10	Home mortgage interest and points reported to you on Form 1098.....	10	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►		
			11	
	12	Points not reported to you on Form 1098. See instructions for special rules.....	12	
	13	Mortgage insurance premiums (see instructions).....	13	
	14	Investment interest. Attach Form 4952 if required. See instructions.....	14	
	15	Add lines 10 through 14.....	15	0.
<b>Gifts to Charity</b>	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.....	16	12,770.
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.....	17	20.
	18	Carryover from prior year.....	18	
	19	Add lines 16 through 18.....	19	12,790.
<b>Casualty and Theft Losses</b>	20	Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions.....	20	0.
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ►	21	
	22	Tax preparation fees.....	22	295.
	23	Other expenses—investment, safe deposit box, etc. List type and amount ►	23	
	24	Add lines 21 through 23.....	24	295.
	25	Enter amount from Form 1040, line 38.....	25	31,790.
	26	Multiply line 25 by 2% (0.02).....	26	636.
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-.....	27	0.
<b>Other Miscellaneous Deductions</b>	28	Other—from list in instructions. List type and amount ►	28	0.
<b>Total Itemized Deductions</b>	29	Is Form 1040, line 38, over \$156,900? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	18,129.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here.....		

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

► Attach to Form 1040, 1040NR, or Form 1041.

► Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **13**

Name(s) shown on return

**Robert C. II and Mary A. NEWMAN**

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ..... ☒ Yes ☐ No  
B If "Yes," did you or will you file required Forms 1099? ..... ☒ Yes ☐ No

**1a** Physical address of each property (street, city, state, ZIP code)  
**A** [REDACTED]  
**B** 12009 Preston Street, Grand Terrace, CA 92324  
**C**

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A 1	A	365		
B 1	B	365		
C 6	C			

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental  
2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received.....	3	8,400.	9,600.	
4 Royalties received.....	4			
<b>Expenses:</b>				
5 Advertising.....	5			
6 Auto and travel (see instructions).....	6			
7 Cleaning and maintenance.....	7			
8 Commissions.....	8			
9 Insurance.....	9			
10 Legal and other professional fees.....	10			
11 Management fees.....	11			
12 Mortgage interest paid to banks, etc. (see instructions).....	12			
13 Other interest.....	13			
14 Repairs.....	14		1,472.	
15 Supplies.....	15			
16 Taxes.....	16	1,812.	2,444.	
17 Utilities.....	17	1,160.		
18 Depreciation expense or depletion.....	18		4,904.	
19 Other (list) ► <u>See Stmt 1 See Stmt 2</u> .....	19	1,462.	329.	
20 Total expenses. Add lines 5 through 19.....	20	4,434.	9,149.	
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198.....	21	3,966.	451.	0.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions).....	22			

**23a** Total of all amounts reported on line 3 for all rental properties..... **23a** 18,000.  
**b** Total of all amounts reported on line 4 for all royalty properties..... **23b**  
**c** Total of all amounts reported on line 12 for all properties..... **23c**  
**d** Total of all amounts reported on line 18 for all properties..... **23d** 4,904.  
**e** Total of all amounts reported on line 20 for all properties..... **23e** 13,583.  
**24** Income. Add positive amounts shown on line 21. Do not include any losses..... **24** 4,417.  
**25** Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here..... **25**  
**26** Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2..... **26** 4,417.

**SCHEDULE F**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

- ▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.  
▶ Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **14**

Name of proprietor

Robert C. NEWMAN II

Social security number (SSN)

**A** Principal crop or activity

Raising Livestock & Citrus & Oa

**B** Enter code from Part IV

▶ 112400

**C** Accounting method:

☒ Cash

☐ Accrual

**D** Employer ID number (EIN), (see instr)

**E** Did you 'materially participate' in the operation of this business during 2017? If 'No,' see instructions for limit on passive losses. ☒ Yes ☐ No

**F** Did you make any payments in 2017 that would require you to file Form(s) 1099 (see instructions)? ☒ Yes ☐ No

**G** If 'Yes,' did you or will you file required Forms 1099? ☒ Yes ☐ No

**Part I Farm Income — Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1 a Sales of livestock and other resale items (see instructions) .....	1a	3,204.	
b Cost or other basis of livestock or other items reported on line 1a .....	1b		
c Subtract line 1b from line 1a. ....	1c	3,204.	
2 Sales of livestock, produce, grains, and other products you raised .....	2		
3 a Cooperative distributions (Form(s) 1099-PATR) ....	3a		3 b Taxable amount .... 3b
4 a Agricultural program payments (see instructions) ....	4a		4 b Taxable amount .... 4b
5 a Commodity Credit Corporation (CCC) loans reported under election .....	5a		5a
b CCC loans forfeited .....	5b		5 c Taxable amount .... 5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)			
a Amount received in 2017 .....	6a		6 b Taxable amount .... 6b
c If election to defer to 2018 is attached, check here. .... ▶ <input type="checkbox"/>		6 d Amount deferred from 2016 ....	6d
7 Custom hire (machine work) income .....	7		
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) .....	8		
9 <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions. .... ▶	9	3,204.	

**Part II Farm Expenses — Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562 .....	10	3,440.	23 Pension and profit-sharing plans .....	23	
11 Chemicals .....	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions) .....	12		a Vehicles, machinery, equipment .....	24a	1,524.
13 Custom hire (machine work) .....	13		b Other (land, animals, etc.) .....	24b	
14 Depreciation and section 179 expense (see instructions) .....	14	2,753.	25 Repairs and maintenance .....	25	1,208.
15 Employee benefit programs other than on line 23 .....	15		26 Seeds and plants .....	26	
16 Feed .....	16	2,990.	27 Storage and warehousing .....	27	
17 Fertilizers and lime .....	17		28 Supplies .....	28	1,419.
18 Freight and trucking .....	18		29 Taxes .....	29	
19 Gasoline, fuel, and oil .....	19		30 Utilities .....	30	1,160.
20 Insurance (other than health) .....	20		31 Veterinary, breeding, and medicine ....	31	
21 Interest:			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.) ...	21a		a Fire Tax	32a	235.
b Other .....	21b		b Fuel	32b	570.
22 Labor hired (less employment credits) ...	22	750.	c Telephone @ 35%	32c	504.
			d Well @ 50%	32d	468.
			e	32e	
			f	32f	
33 <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions. .... ▶	33	17,021.			
34 <b>Net farm profit or (loss).</b> Subtract line 33 from line 9. ....	34	-13,817.			

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2017? See instructions. ☐ Yes ☒ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

- a ☒ All investment is at risk. b ☐ Some investment is not at risk.

Form 4562

# Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2017

Attachment  
Sequence No. 179Department of the Treasury  
Internal Revenue Service (99)

► Attach to your tax return.  
► Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return

Robert C. II and Mary A. NEWMAN

Identifying number

Business or activity to which this form relates

Schedule E (rental) - Residential Rental Home

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions) .....	1	510,000.
2	Total cost of section 179 property placed in service (see instructions) .....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions) .....	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions. ....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29. ....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7. ....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8. ....	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562 .....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) ...	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 .....	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12. ....	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) .....	14	4,651.
15	Property subject to section 168(f)(1) election .....	15	
16	Other depreciation (including ACRS) .....	16	

**Part III MACRS Depreciation (Don't include listed property.)** (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017. ....	17	253.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. ....		

**Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property. ....						
b 5-year property. ....						
c 7-year property. ....			7	MQ	200DB	
d 10-year property. ....						
e 15-year property. ....						
f 20-year property. ....						
g 25-year property. ....			25 yrs		S/L	
h Residential rental property. ....			27.5 yrs	MM	S/L	
i Nonresidential real property. ....			39 yrs	MM	S/L	

**Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

20a Class life .....					S/L	
b 12-year. ....			12 yrs		S/L	
c 40-year. ....			40 yrs	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28. ....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions. ....	22	4,904.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs. ....	23	

Form 4562

Depreciation and Amortization  
(Including Information on Listed Property)

OMB No. 1545-0172

2017

Department of the Treasury  
Internal Revenue Service (99)▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.Attachment  
Sequence No. 179

Name(s) shown on return

Robert C. II and Mary A. NEWMAN

Identifying number

Business or activity to which this form relates

Schedule F / Form 4835 - Raising Livestock &amp; Citrus &amp; Oats

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12.	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property.)** (See instructions.)

## Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2017.	17	878.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input type="checkbox"/>		

## Section B — Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

## Section C — Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28.	21	1,875.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	2,753.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	



**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No 24b If 'Yes,' is the evidence written? ☒ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions). 25

26 Property used more than 50% in a qualified business use:

2005 Dodge	1/01/11	100.0	23,000.	23,000.	5.0	S/L HY	1,875.	
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27 Property used 50% or less in a qualified business use:

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28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. 28 1,875.

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1. 29 0.

**Section B – Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles) .....	3,335					
31 Total commuting miles driven during the year .....						
32 Total other personal (noncommuting) miles driven .....						
33 Total miles driven during the year. Add lines 30 through 32 .....	3,335					
	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
34 Was the vehicle available for personal use during off-duty hours? .....	X					
35 Was the vehicle used primarily by a more than 5% owner or related person? .....	X					
36 Is another vehicle available for personal use? .....	X					

**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
39 Do you treat all use of vehicles by employees as personal use? .....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) .....		

**Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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42 Amortization of costs that begins during your 2017 tax year (see instructions):

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43 Amortization of costs that began before your 2017 tax year. 43

44 Total. Add amounts in column (f). See the instructions for where to report. 44

2017

Federal Statements

Page 1

Robert C. II and Mary A. NEWMAN

Statement 1

Schedule E, Line 19 - [REDACTED]

Other Rental and Royalty Expenses

Repairs & Maintenance.....	\$	1,462.
Total	\$	<u>1,462.</u>

Statement 2

Schedule E, Line 19 - [REDACTED]

Other Rental and Royalty Expenses

Tree Trimming.....	\$	329.
Total	\$	<u>329.</u>

**Part II Adjustments to Federal Itemized Deductions**

- 38 Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 ..... 38 18,129.
- 39 Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign income taxes **only**). See instructions ..... 39 818.
- 40 Subtract line 39 from line 38 ..... 40 17,311.
- 41 Other adjustments including California lottery losses. See instructions.  
Specify ..... 41 \_\_\_\_\_
- 42 Combine line 40 and line 41 ..... 42 17,311.
- 43 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?
- |  |           |
|--|-----------|
| Single or married/RDP filing separately .....            | \$187,203 |
| Head of household .....                                  | \$280,808 |
| Married/RDP filing jointly or qualifying widow(er) ..... | \$374,411 |
- No. Transfer the amount on line 42 to line 43.
- Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43. .... 43 17,311.
- 44 Enter the larger of the amount on line 43 or your standard deduction listed below
- |   |         |
|---|---------|
| Single or married/RDP filing separately. See instructions .....           | \$4,236 |
| Married/RDP filing jointly, head of household, or qualifying widow(er) .. | \$8,472 |
- Transfer the amount on line 44 to Form 540, line 18. .... 44 17,311.